



CEMETERY AND FUNERAL BUREAU
 400 R STREET, SUITE 3040
 SACRAMENTO, CA 95814
 (916) 322-7737 Fax (916) 323-1890



1999 PRENEED FUNERAL TRUST FUND REPORT

License number: FD # _____

FUNERAL ESTABLISHMENT: _____

ADDRESS: _____

CHECK ALL THAT APPLY:

____ PRE-1977
 ____ POST-1977
 ____ COMBINED
 ____ OTHER (please specify)

CHECK ONE:

____ Current Report for the period of January 1, 1999 to December 31, 1999
 ____ Fiscal Year beginning on _____ and Ending on _____
 ____ Final Report Beginning on _____ and Ending on _____
 ____ OTHER: _____ Beginning on _____ and Ending on _____
 (e.g., stop, start, transfer, etc.)

IMPORTANT REPORTING INFORMATION

1. This report must be filed with the Bureau on or before May 1, 2000 or 120 days after the close of the approved fiscal year end. The fee for timely filing is \$200.00.
2. Any report postmarked after May 1, 2000, will be deemed to be late. The fee for late filing is \$300.00. Failure to file this report may result in administrative action by the bureau.
3. A final preneed trust fund report is required upon the transfer of license or cessation of business. A final report and the applicable report fee must accompany the Application for Assignment of a Funeral Establishment License. Reporting forms will be mailed upon request.
4. Two (2) or more funeral establishments who utilize a common trust fund may cause the trustees of the fund to file one (1) combined report. A combined report must disclose each funeral establishment's Preneed Funeral Trust Summary (pages 5 and 6) separately. The fee for timely filing of a combined report is \$200.00 and \$300.00 for a late filing.

FOR OFFICIAL USE
ONLY

REVIEWER: _____

DATE: _____

DATE RECEIVED:

AMOUNT:

____ P/C ____ B/C ____ M/O ____ CSH

RECEIPT NO.:

(Please read the instructions on page 9 before completing this report.)

1. Type of Business Organization:

Individual ____ Partnership ____ Corporation ____

2. Are you also a licensed Cemetery Authority? YES ____ NO ____

3. Is this trust active (i.e., receiving payments and/or adding new trustors)?

YES ____ NO ____

If answer to question 3 is yes, please attach a blank copy of the current trust agreement to this report.

4. How are trust funds invested?

Individual Passbooks ____ *Commingled Savings ____

*Commingled Investments ____ Other ____ (Please Explain)

***SEE INSTRUCTIONS**

5. Please list all trustees and include the individual's residence or business address and telephone numbers (not the funeral establishment's address and telephone number). Identify any and all relationships with the individual trustees who are designated as NON-FIRM MEMBERS, including business and personal relationships. If more space is needed, please attach a page to this report.

<u>Name, Address, and Telephone Number</u>	<u>Relationship to the Funeral Establishment</u>
a. _____ _____ _____ _____	_____ _____
b. _____ _____ _____ _____	_____ _____
c. _____ _____ _____ _____	_____ _____
d. _____ _____ _____ _____	_____ _____
e. _____ _____ _____ _____	_____ _____

- f. ☐ Individual Passbook (friend/family of trustor/depositor)

6. Where, in California, are the books and records available for review?

NAME: _____ PHONE: _____

NAME OF ENTITY OR LOCATION: _____

Address: _____

City/State/Zip: _____

7. Who has prepared this report?

NAME: _____ PHONE: _____

Address: _____

City/State/Zip: _____

8. Who is the authorized contact person regarding report contents?

NAME: _____ PHONE: _____

PRENEED FUNERAL TRUST SUMMARY

For the year ending 12/31/99 (or fiscal year ending _____)

SECTION A: ADDITIONS	CORPUS	+	INCOME	=	TOTAL
1. Beginning Balance	<hr/>		<hr/>		<hr/>
ADD:					
2. Corpus Received this Period	<hr/>		N/A		<hr/>
3. Income Earned this Period	N/A		<hr/>		<hr/>
SUBTOTAL SECTION A	<hr/>		<hr/>		<hr/>
SECTION B: DISBURSEMENTS					
SUBTRACT:					
4. Serviced Accounts	<hr/>		<hr/>		<hr/>
5. Canceled Accounts	<hr/>		<hr/>		<hr/>
6. Revocation Fees	N/A		<hr/>		<hr/>
SUBTOTAL SECTION B	<hr/>		<hr/>		<hr/>
7. Totals Before Administration Fees (A minus B)	<hr/>		<hr/>		<hr/>
SECTION C: Administration Fees					
SUBTRACT:					
8. Administration Fees (See Instructions)	N/A		<hr/>		<hr/>
SECTION D: Ending Balances					
9. Ending Balance	<hr/>		<hr/>		<hr/>
10. Market Valuation as of 12/31/99 (or fiscal year end)	<hr/>		<hr/>		<hr/>

PRENEED FUNERAL TRUST SUMMARY (continued)

For the period ending 12/31/99
(or fiscal year ending _____)

Summary of Changes in Number of Trustors

1. Trustors as of 1/1/99
(or beginning of
fiscal year) _____


ADD:

2. New Trustors _____

SUBTRACT:

3. Serviced Accounts _____

4. Canceled Accounts _____

5. Trustors as of
12/31/99 (or end of
fiscal year) 

SUMMARY OF TRUST FUND INVESTMENTS

A. Individual Passbooks:

	Financial Institution & Location	Account Number	Interest Earned this Period	Total In Account
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
Totals:			=====	=====

B. Commingled Checking and/or Savings Accounts:

	Financial Institution & Location	Account Number	Interest Earned this Period	Total In Account
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
Totals:			=====	=====

C. Commingled Investments (All commingled investments other than savings accounts):

Attach a detailed schedule of investments showing the original cost and fair market value as of 12/31/99 or fiscal year end. Provide an income statement which includes realized gains and losses.

VERIFICATIONS

(BOTH A & B VERIFICATIONS ARE REQUIRED)
(See instructions)

A. OWNER, PARTNERS, OR CORPORATE OFFICERS:

I/we hereby certify or declare under penalty of perjury, under the laws of the State of California, that, to the best of my/our knowledge and belief, the foregoing report, including all attachments thereto, is complete, true and correct.

1. Signature: _____ Date: _____

Printed Name: _____ Title: _____

Address: _____

City/State/Zip: _____

2. Signature: _____ Date: _____

Printed Name: _____ Title: _____

Address: _____

City/State/Zip: _____

B. TRUSTEES:

I/we hereby certify or declare under penalty of perjury, under the laws of the State of California, that, to the best of my/our knowledge and belief, the foregoing report, including all attachments thereto, is complete, true and correct.

1. Signature: _____ Date: _____

Printed Name: _____ Title: _____

Address: _____

City/State/Zip: _____

2. Signature: _____ Date: _____

Printed Name: _____ Title: _____

Address: _____

City/State/Zip: _____

INSTRUCTIONS

(Detach these instructions. Do not return them with the completed report.)

PAGE 1

1. Enter the funeral establishment license number (FD#), and funeral establishment name and address.
2. Please indicate which type of report is being filed.
3. Check whether this is a current, final, or other report. If the report covers a period other than a calendar year, please indicate in the space provided what time period is covered. (See California Code of Regulations §1269(a) for requesting a fiscal year reporting period.)

PAGE 2

1. Answer all questions and provide all requested information. Provide explanations as required and/or necessary. Attach additional pages as necessary.

ITEM 4. **In cases where trust funds have been commingled for purposes of investment, this report must be accompanied with an independent audit report** prepared by a Certified Public Accountant or a Public Accountant, currently licensed in the State of California. The scope of the independent audit must certify compliance with the provisions of Article 9, Chapter 12, Division 3 of the Business and Professions Code and with the provisions of Title 16, Chapter 12, Article 8 of the California Code of Regulations. Any findings of noncompliance with existing law regarding preneed trust funds must be identified by the auditor in a separate report for review and action by the bureau. Audits and reports of noncompliance shall be filed simultaneously. (Refer to Business and Professions Code Section 7737.3 and California Code of Regulations Section 1269(d).)

PAGE 3

- ITEM 5. Complete the trustee information for each trustee over the trust funds.

The "trustee" must be either a bank or trust company authorized to act as a trustee in California; or not less than three (3) individuals. Only one of the individual trustees may be an employee, partner, officer, owner, director or agent of the funeral establishment.

NOTE: Do not use this form to submit a change in trustees. If you have a change in trustees, please call the Cemetery and Funeral Bureau at (916) 322-0852 to obtain the proper form and fee information.

INSTRUCTIONS (cont'd)

PAGE 4

1. Complete the information requested in items 6 through 8.

PAGE 5

SECTION A - Additions

Line 1. Enter the beginning balances and total. The beginning balances should match the prior year's ending balances. If these figures do not match, attach a detailed explanation with supporting documentation.

Line 2. Enter the amount of new funds received this year in the "Corpus" column.

Line 3. "Income Earned this Period" is the amount of gross income or earnings derived from all trust investments. Enter this amount in the "Income" column.

SUBTOTAL Subtotal the three columns of section A and enter the amount in the shaded boxes.

SECTION B - Disbursements

Line 4&5 Enter the amount of dollars taken out of corpus for serviced/canceled accounts in the "Corpus" column. Enter the amount of income taken out for serviced/canceled accounts in the "Income" column.

Line 6. Enter the amount charged upon cancellation of individual trustor accounts (per CCR §1275(j)) into the "Income" column. The amount of revocation fees shall not exceed 10% of the paid-in-corpus and is chargeable against earned income only.

SUBTOTAL Subtotal the three columns of section B and enter the amount in the shaded boxes.

Line 7 Subtract the subtotals in Section B from subtotals in Section A.

INSTRUCTIONS (cont'd)

SECTION C - Administration Fees

Line 8. "Annual Administration Fees" **The total annual trust administration fee withdrawal may only be recovered from current year's income.** No annual administration fees may be withdrawn from corpus.

To calculate the maximum allowable administrative fee (per CCR §1265), complete the following:

Amount in Total Column for Line 1	_____
Amount in Total Column for Line 2	_____
Total	_____
Multiply by .04	X .04
Maximum Administration Fee	=====

The allowable administration fee that can be charged to the funeral trust fund and entered on line 8 is the smaller of the maximum allowable administration fee (computed above) or the amount in the income column of Line 3.

Line 9 Subtract the amounts in Line 8 From Line 7.

Line 10 If you are on a calendar year, enter the Market Valuation as of 12/31/99. If you are filing on a fiscal year basis, enter the Market Valuation as of the end of the fiscal year.

PAGE 6

Calculate the year-end number of Trustors by completing Lines 1 through 5.

PAGE 7

1. Complete the "Summary of Trust Fund Investments".

INSTRUCTIONS (cont'd)

PAGE 8

1. **Section A, Owners, Partners, or Corporate Officers,** must be completed for all reports, except combined reports filed pursuant to CCR §1269(c).

This verification shall be completed and signed by the owner, the partners or, in the case of a corporation, two (2) officers thereof, including the president or vice-president and one other officer of the corporation.

2. **Section B, Trustees,** must be completed for all reports, including combined reports filed pursuant to CCR §1269(c), except as provided below.

This verification shall be completed and signed by two (2) individual, non-firm member trustees, if individuals act as trustee; or by an authorized representative of the institutional trustee if a bank or trust company acts as trustee.

In cases where individual passbook-type accounts are used, and the depositor and/or family, or friends of the depositor, act as trustees, along with one member of the firm, Verification B is not required.

Mail the completed form and filing fee to:

**Cemetery and Funeral Bureau
Annual Funeral Trust Reports
400 R Street, Suite 3040
Sacramento, CA 95814**